



2008-09  
MONTHLY  
FINANCIAL REPORT

AS OF  
September 30, 2008

Prepared by:  
Finance

October 24, 2008  
Cottonwood Heights

The Honorable Mayor and Members of the City Council:

The financial report for the month ending September 30, 2008 is presented for your review and comment. The annual capital asset reconciliations and annual financial statements preparation have begun. Our auditors, Larson & Company have scheduled field work to begin for the annual audit on November 19<sup>th</sup>. The web based timecard system has been implemented for direct employee input.

**General Fund – Revenue**

Real Property Taxes - Deferred calendar year 2008 revenues have been posted into fiscal 2009. Most property taxes will be collected over the next three or four months.

Sales Tax Collections – Collections for the city occur two months behind the merchant's collection.

The first month's distribution is included in this report.

E911 Emergency Fees – The City continues to receive a part of the E911 revenues generated on telephones within the City boundaries. Finance has re-evaluated the expectations of improvements to E911 fee reporting by telecommunication companies. It is estimated that at least \$100,000 is still not being reported as Cottonwood Heights' collections. Discussions with the State Tax Commission are continuing in an effort to improve compliance by telecomm companies.

Fee-In-Lieu of Property Taxes – Deferred calendar year 2008 revenues have been posted into fiscal 2009. This tax is slightly tracking ahead of budget.

Franchise Taxes (Cable TV) – This revenue source reports and pays on a quarterly basis and will first show on our October or November Financial Report.

Transient Room Tax Collections – This tax collection is reported by entities on the same schedule as general sales tax reporting. Most collections of this tax occur during the winter ski months.

Licenses and Permits – Business Licensing is ahead of prior year activity. Animal licensing collections are also behind elapsed year. Building permits are at the same pace as prior year activity. Road Cuts revenues are billed monthly along with over the counter payments. Billings are current.

Intergovernmental Revenues – Class C road funds are paid bi-monthly and seem to be tracking well. Liquor Funds are distributed once a year in December. Other Federal Grants (CDBG) are reimbursed to the City as expenses are submitted for funding.

Charges for Service – Zoning revenues appear to be starting the year behind the established budget for the year. This is reflective of the fact that new building starts are down.

Fines and Forfeitures – We continue to receive remaining revenues from Salt Lake County Justice Courts on tickets issued prior to July 1, 2007. Currently there are several hundred tickets that are inactive and have a bench warrant assigned to them from the Salt Lake County Justice Court. Revenues from tickets processed through Holladay Justice court are reconciled quarterly.

Interest/Miscellaneous – The interest earnings on our PTIF account with the State Treasurer is split among General Fund and Capital Projects Fund and other designated fund balances. Total earnings in all funds in the PTIF for the year are \$65,631. This is about half as much as we earned in the prior year, due mostly to interest paid rates.

### **General Fund – Expenditures**

General Government – The City’s annual general liability policy has now been paid for the fiscal year, which results in the Mayor & City Council’s budget to look overspent when it is not. The Butlerville Days event in July is the major event during the year, resulting in a large percentage of the Legislative Committees budget also being spent early in the year. All general government expenditures have been moved into the City Manager’s line. Data Processing expenditures have now been moved into Finance. All other department expenditures are as expected within budgeted amounts. (See additional data on the Community Events and Project / Programs Summary which shows expenditures & revenues through October 20<sup>th</sup>.)

Public Safety - The Public Safety department includes police, fire and ordinance enforcement. The start-up activities for the City police department have continued very well. The police department continues to purchase a lot of one time items in equipment and information systems. The fire department is billed quarterly.

Highways & Public Improvements - Public Works expenditures are within budget. Impact Fee Programs include both Storm Water and Transportation fee projects. The Class C Road program budget is primarily for street lighting, water and the Salt Lake County Public Works contract.

Planning - Department expenditures are within budget.

Business Licensing - Department expenditures are within budget.

Debt Service - The City has no outstanding debt as of prior year end.

### **General Fund - Other Financing Sources and Uses**

Appropriated Beg Balances – Class C Road funds' beginning balances will be entered as soon as the ending balance from the previous year is calculated. (Impact Fees appropriated beginning balances should be zero.)

Impact Fees - No impact fee collections occurred in September, due to no new building starts..

Proceeds from Capital Leases – The capital lease for police vehicles has been funded for \$826,985.

Transfers - Transfers are budgeted and primarily expended at year-end when available funds are known.

### **General Fund – Fund Balance**

Fund Balance (Expected) - The Beginning Balance Restricted Fund for fiscal year-end 2008 will appear on the financial report as soon as the balances are calculated. When the year is closed and all accruals are made and reserves for Class C road funds, Impact fees are deducted, the remaining Fund Balance will be calculated. Currently it appears that the ending General Fund restricted fund balance will maintain a 6.0 percent balance of \$ 930,166, and the unrestricted balance will increase from the prior year end balance of by approximately \$200,000.

### **Capital Projects – Revenue**

Grants - Last year we received approximately \$909,000 in grant revenue for capital projects.

Revenue - Interest calculations are based on the PTIF earnings rate at the State of Utah Treasurer's Pool account for the City.

### **Capital Projects - Expenditures**

General Government –This budget includes \$9,869,857 for projects and engineering. Various projects are now itemized as line items in this report.

### **Capital Projects – Other Financing Sources**

Transfers from General Fund – The budgeted transfer of \$2,633,864 from the General Fund will be needed to balance this fund and will be made at year end.

Unreserved Capital Projects Beginning Balance – This amount of \$8,560,717 represents the prior year ending balance in the Capital Projects Fund that will be carried forward to this year. This amount may increase as prior year end financials are completed.

### **Employee Benefits Fund – an Internal Service Fund**

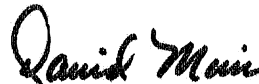
The purpose of this fund is to pay as you go with regards to employee's accrued benefits. This report has been newly formatted and updated. It will now show the total balance in the PTO liability account and any uses during the reporting period. The year-end calculated amount of the potential liability for lump sum payouts has been funded and the adjusting entry has been made equal to potential liabilities. By doing so the City should never find itself with an unexpected or unfunded employee benefit liability. This was funded \$20,428 in FY 2008 based on actual accrued employee PTO (Personal Time Off) and is budgeted to receive an additional \$43,163 funding at year-end.

### **Community Events & Program/Projects Summary**

Attached to this report is a Community Events & Program/Projects Summary. This is a brief summary for budgetary review of expenditures by specific program or project with current balances as of the date listed.

I welcome your inquiries and appreciate the opportunity to serve.

Sincerely,

A handwritten signature in black ink that reads "David Muir". The signature is written in a cursive, flowing style.

David Muir  
Director of Finance  
Cottonwood Heights  
*"City between the Canyons"*

# Cottonwood Heights

11 - General Fund

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Fiscal Period Ending September 30, 2008

25%  
Year Elapsed

Description	Adopted Budget	Final Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
<b>REVENUES</b>							
<b>TAXES</b>							
Real Property Taxes	\$6,600,000	\$6,600,000	\$22,370	\$358,432		\$6,241,568	5%
General Sales and Use Taxes	5,200,000	5,200,000	435,240	\$435,240		4,764,760	8%
E911 Emergency Telephone Fees	207,000	207,000	17,565	\$17,565		189,435	8%
Fee-In-Lieu of Property Taxes	500,000	500,000	47,418	\$345,301		154,699	69%
Franchise Taxes - Cable TV	251,654	251,654		\$0		251,654	0%
Transient Room Tax	25,000	25,000	1,268	\$1,268		23,732	5%
<b>Total Taxes</b>	<b>12,783,654</b>	<b>12,783,654</b>	<b>523,861</b>	<b>\$1,157,806</b>		<b>11,625,848</b>	<b>9%</b>
<b>LICENSES AND PERMITS</b>							
Business Licenses and Permits	250,000	250,000	16,459	\$36,198		213,802	14%
Animal Licenses & Fees	25,000	25,000	997	\$2,086		22,914	8%
Buildings, Structures and Equipment	250,000	250,000	16,161	\$66,423		183,577	27%
Road Cut Fees	100,000	100,000	17,751	\$27,065		72,935	27%
<b>Total Licenses and Permits</b>	<b>625,000</b>	<b>625,000</b>	<b>51,368</b>	<b>\$131,772</b>		<b>493,228</b>	<b>21%</b>
<b>INTERGOVERNMENTAL REVENUE</b>							
Federal Grants		65,000		\$0		65,000	0%
Justice Assistance Grant		24,174		\$0		24,174	0%
BVP Grant		11,382		\$0		11,382	0%
Crime Victims Assistance Grant		15,080		\$0		15,080	0%
Class C Roads	1,271,561	1,271,561	155,852	\$433,294		838,267	34%
Liquor Fund Allotment	40,000	40,000		\$0		40,000	0%
<b>Total Intergovernmental Revenues</b>	<b>1,376,561</b>	<b>1,427,197</b>	<b>155,852</b>	<b>\$433,294</b>		<b>993,903</b>	<b>30%</b>
<b>CHARGES FOR SERVICE</b>							
Zoning and Sub-division Fees	116,000	116,000	2,980	\$7,898		108,102	7%
Sale of Maps and Publications	2,000	2,000	5	\$5		1,995	0%
<b>Total Charges for Services</b>	<b>118,000</b>	<b>118,000</b>	<b>2,985</b>	<b>\$7,903</b>		<b>110,097</b>	<b>7%</b>
<b>FINES AND FORFEITURES</b>							
Courts Fines	282,790	282,790	3,935	\$5,477		277,313	2%
<b>Total Fines and Forfeitures</b>	<b>282,790</b>	<b>282,790</b>	<b>3,935</b>	<b>\$5,477</b>		<b>277,313</b>	<b>2%</b>

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# Cottonwood Heights

11 - General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Period Ending September 30, 2008

25%  
Year Elapsed

Description	Adopted Budget	Final Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
<b>MISCELLANEOUS REVENUE</b>							
Interest Revenues	\$250,000	\$250,000	\$1,470	\$3,804		\$246,196	2%
Miscellaneous Revenues			14,100	\$17,370		(17,370)	0%
Total Miscellaneous Revenue	250,000	250,000	15,570	\$21,173		228,827	8%
<b>TOTAL REVENUES</b>	<b>15,436,005</b>	<b>15,486,641</b>	<b>753,570</b>	<b>\$1,757,425</b>		<b>13,729,216</b>	<b>11%</b>
<b>EXPENDITURES</b>							
<b>GENERAL GOVERNMENT</b>							
<b>LEGISLATIVE</b>							
Mayor & City Council	423,567	423,567	15,585	\$231,030		192,537	55%
Legislative Committees & Special Bodies	86,323	86,323	14,860	\$57,782		28,541	67%
Total Legislative	509,890	509,890	30,445	\$288,811		221,079	57%
<b>JUDICIAL</b>							
Courts & City Prosecutor	270,000	270,000	1,075	\$2,974		267,027	1%
Total Judicial	270,000	270,000	1,075	\$2,974		267,027	1%
<b>EXECUTIVE &amp; CENTRAL STAFF</b>							
City Manager	634,409	634,409	58,215	\$170,416		463,993	27%
Total Executive & Central Staff	634,409	634,409	58,215	\$170,416		463,993	27%
<b>ADMINISTRATIVE AGENCIES</b>							
Finance	239,382	239,382	11,474	\$36,334	5,695	203,048	15%
Attorney	165,375	165,375		\$23,860		141,515	14%
Treasurer	70,449	70,449	5,238	\$17,239		53,210	24%
Recorder	301,515	301,515	20,551	\$68,575		232,940	23%
Total Administrative Agencies	776,721	776,721	37,263	\$146,007	5,695	630,714	19%
<b>NON-DEPARTMENTAL</b>							
Data Processing							
General Government	11,250	11,250	268	\$1,044		10,206	9%
Planning Commission							
Total Non-Departmental	11,250	11,250	268	\$1,044		10,206	9%
Total General Government	2,202,270	2,202,270	127,265	\$609,252	5,695	1,593,018	28%

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# Cottonwood Heights

45 - Capital Projects Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Period Ending September 30, 2008

25%  
Year Elapsed

Description	Adopted Budget	Final Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
<b>REVENUES</b>							
Interest Revenues	\$300,000	\$300,000	\$17,059	\$62,548		\$237,452	21%
<b>TOTAL REVENUES</b>	<b>300,000</b>	<b>300,000</b>	<b>17,059</b>	<b>\$62,548</b>		<b>237,452</b>	<b>21%</b>
<b>EXPENDITURES</b>							
Pavement Maintenance	1,200,000	1,200,000	254,847	\$303,000		897,000	25%
ADA Ramps	200,000	200,000		\$35,996		164,004	18%
Ft Union Level Course			27,120	\$57,494		(57,494)	0%
Public Works GIS Inventory	25,000	25,000		\$3,926		21,074	16%
Bus Bench Installation				\$23,316		(23,316)	0%
Traffic Calming	75,000	75,000	4,928	\$1,446		73,554	2%
Storm Drain Improvements	450,000	450,000	58,667	\$48,106		401,894	11%
Caballero Storm Drain				\$58,667		(58,667)	0%
Reindeer Storm Drain				\$233,025		(233,025)	0%
Cross Gutter Replacement	50,000	50,000	3,059	\$9,940		40,060	20%
City Police Station			19	\$60		(60)	0%
County Land Grant	1,937,896	1,937,896	12,918	\$37,684		1,937,896	0%
Big Cottonwood Cyn Trail			2,673	\$179,120		(37,684)	0%
Parks, Trails and Open Space	4,992,245	4,977,142		\$333		4,798,022	4%
Old Mill Pond				\$14,269		(333)	0%
Traffic Signal Upgrades	179,820	179,820	6,692	\$0		165,551	8%
Street Lighting Program	50,000	50,000		\$0		50,000	0%
Bridge Rehabilitation	75,000	75,000	684	\$684		74,316	1%
Danish Road Project	225,000	225,000	15,642	\$26,112		198,888	12%
Transportation Plan update	20,000	20,000	2,554	\$2,554		17,446	13%
Storm Water Plan update	30,000	30,000		\$0		30,000	0%
Ft Union Timing Study	50,000	50,000		\$0		50,000	0%
Storm Drain Cleaning & Maintenance	100,000	100,000	6,469	\$6,469		93,531	6%
Miscellaneous Small Projects	225,000	225,000	21,398	\$80,619		144,381	36%
<b>TOTAL EXPENDITURES</b>	<b>9,884,961</b>	<b>9,869,858</b>	<b>417,670</b>	<b>\$1,122,818</b>		<b>8,747,040</b>	<b>11%</b>
<b>OTHER FINANCING SOURCES</b>							
Transfers from General Fund	2,648,968	2,633,865		\$0		2,633,865	0%
Unreserved Capital Projects Fund Beg Bal Appropriated	6,935,993	6,935,993		\$0		6,935,993	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>9,584,961</b>	<b>9,569,858</b>		<b>\$0</b>		<b>9,569,858</b>	<b>0%</b>
<b>Unrestricted Fund Balance</b>			<b>(400,612)</b>	<b>(\$1,060,270)</b>		<b>1,060,270</b>	<b>0%</b>



# Cottonwood Heights

11 - General Fund

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Fiscal Period Ending September 30, 2008

Description	Adopted Budget	Final Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget	25% Year Elapsed
<b>OTHER FINANCING SOURCES</b>								
Impact Fees - Current Year Collections	\$60,000	\$60,000		\$11,232		\$48,768	19%	
Proceeds from Capital Leases	769,171	826,985	826,985	\$826,985		0	100%	
Total Other Financing Sources	829,171	886,985	826,985	\$838,217		48,768	95%	
Subtotal Available Revenues & Sources	2,648,968	2,633,865	663,602	(\$2,099,817)	(37,646)	4,733,682	(80%)	
<b>OTHER FINANCING USES</b>								
Transfers to Capital Projects Fund	2,648,968	2,633,865		\$0		2,633,865	0%	
Total Other Financing Uses	2,648,968	2,633,865		\$0		2,633,865	0%	
Current Change in Fund Balance			663,602	(\$2,099,817)	(37,646)	2,099,817	0%	
General Fund Balance Prior Year-End	936,166	936,166		\$0		936,166	0%	
FUND BALANCE (Expected)	936,166	936,166	663,602	(\$2,099,817)	(37,646)	3,035,984	(224%)	
<b>Fund Balance Detail</b>								
Restricted Fund Balance Ending Prior YE				\$0		936,166	0%	
Current Change In Unrestricted Fund Balance	936,166	936,166	663,602	(\$2,099,817)	(37,646)	2,099,817	0%	

# Cottonwood Heights

11 - General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Period Ending September 30, 2008

25%  
Year Elapsed

Description	Adopted Budget	Final Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
<b>PUBLIC SAFETY</b>							
Police	\$5,863,124	\$5,971,574	\$524,318	\$2,830,527		\$3,141,047	47%
Fire	3,151,987	3,151,987	30,015	\$802,651	\$31,951	2,349,336	25%
Ordinance Enforcement	161,200	168,501	15,037	\$40,663		127,838	24%
Total Public Safety	9,176,311	9,292,062	569,370	\$3,673,841	31,951	5,618,221	40%
<b>HIGHWAYS AND PUBLIC IMPROVEMENTS</b>							
Public Works (City Dept)	281,195	281,195	17,527	\$55,051		226,144	20%
Impact Fee Program	60,000	60,000		\$0		60,000	0%
Class C Road Program	1,271,561	1,271,561	161,415	\$226,090		1,045,471	18%
Total Highways and Public Improvements	1,612,756	1,612,756	178,943	\$281,141		1,331,615	17%
<b>COMMUNITY AND ECON DEV</b>							
Planning	571,170	571,170	36,718	\$117,050		454,120	20%
Business Licensing	53,701	61,503	4,657	\$14,176		47,327	23%
Total Community and Economic Development	624,871	632,673	41,375	\$131,226		501,447	21%
<b>DEBT SERVICE</b>							
<b>TOTAL EXPENDITURES</b>	<b>13,616,208</b>	<b>13,739,761</b>	<b>916,953</b>	<b>\$4,695,460</b>	<b>37,646</b>	<b>9,044,301</b>	<b>34%</b>
Excess (Defic) of Revenues over Expenditures	1,819,797	1,746,880	(163,383)	(\$2,938,034)	(37,646)	4,684,914	(168%)

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# Cottonwood Heights

65-Employee Benefits Fund (an Internal Service Fund)  
Statement of Revenues, Expenditures and Changes in Fund Net Assets  
For the Fiscal Period Ending September 30, 2008

Description	Adopted Budget	Final Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget	25%
								Year Elapsed
<b>OPERATING REVENUES</b>								
Charges for Employee Benefits	\$43,163	\$43,163		(\$1,072)		\$44,235	(2%)	
	43,163	43,163		(\$1,072)		44,235	(2%)	
<b>OPERATING EXPENSES</b>								
Employee Benefits	44,663	44,663		\$0		44,663	0%	
	44,663	44,663		\$0		44,663	0%	
Operating Income (Loss)	(1,500)	(1,500)		(\$1,072)		(428)	71%	
<b>NON-OPERATING REVENUES</b>								
Interest Revenues	1,500	1,500	100	\$334		1,166	22%	
Change in Non-Current PTO Liability			100	(\$738)		738	0%	
NOTE: Balance of Liability Account								
<b>NON-CURRENT PTO LIABILITY - BEGINNING</b>	(40,292)	(40,292)		(\$40,292)			100%	
Calculated future liability added	(44,663)	(44,663)		\$0		(44,663)	0%	
Current fiscal year usage of fund				\$40,292		(40,292)	0%	
<b>NON-CURRENT PTO LIABILITY - ENDING</b>	(84,955)	(84,955)		\$0		(84,955)	0%	

## Community Events Summary

10/20/2008		BUDGETED AMOUNT>>>>	Budgeted / (or) Addl Revenues)	Expenditures	Net Activity
			109,273		
700-Misc City Events	11-546-4112-700	Community Recreation	-	4,023	(4,023)
701-Community Clean-up	11-546-4112-701	Community Recreation	-	-	-
710-Youth City Council	11-546-4112-710	Community Recreation	-	-	-
711-City Blrthday	11-546-4112-711	Community Recreation	-	-	-
713-Bark In the Park	11-546-4112-713	Community Recreation	-	-	-
714-Night Out Against Crime	11-546-4112-714	Community Recreation	-	2,989	(2,989)
715-Light the Night	11-546-4112-715	Community Recreation	-	-	-
716-Easter Egg Event	11-546-4112-716	Community Recreation	-	-	-
717-Appreciation Dinner Event	11-546-4112-717	Community Recreation	-	-	-
718-Tennis Title Sponsor Event	11-546-4112-718	Community Recreation	-	-	-
719-Movie In the Park Event	11-546-4112-719	Community Recreation	-	-	-
720-Meet the Candidate Event	11-546-4112-720	Community Recreation	-	1,054	(1,054)
721-Turkey Day Run	11-546-4112-721	Community Recreation	-	-	-
722-Relay for Life	11-546-4112-722	Community Recreation	-	-	-
724-Butlerville Days	11-546-4112-724	Community Recreation	28,823	57,101	(28,278)
725-City History Committee	11-546-4112-724	Community Recreation	-	527	(527)
501-Local ZAP - Butlerville Days	11-546-4112-501	Community Recreation	-	-	-
Totals			138,096	65,695	(36,872)

## List of Programs/Projects FY 2008

10/20/2008		Program Funds	Budget	Expenditures	Remaining Budget
		Booked			
<b>Other General Fund Projects</b>					
Community Development Block Grant (200)	Federal	-	65,000	1,721	63,279
Arbor Day Grant (201)	Federal	-	-	-	-
Homeland Security Grant (202)	Federal	-	-	-	-
Storm Water Impact Fees (350)	Fees & Assessments	4,432	30,000	-	30,000
Transportation Impact Fees (351)	Fees & Assessments	10,757	30,000	-	30,000
Citizen CERT Training (402)	State Programs	-	-	-	-
Class C Roads (415)	State Programs	436,020	1,271,561	252,209	1,019,352
50/50 Citizen Funds (415)	City Initiatives	10,001	-	-	-
Private Donations - Dare (803)	City Initiatives	3,500	3,500	-	3,500
Private Donations - Victims Fund (804)	City Initiatives	-	-	-	-
New School District (805)	City Initiatives	-	-	-	-
Justive Assistance Grants (806)	Public Safety	-	24,174	3,423	20,751
BVP Grant (807)	Public Safety	-	11,382	-	11,382
Crime Victim Assistance Grant (808)	Public Safety	-	15,080	-	15,080
<b>Capital Projects</b>					
7001 - Pavement Management (751)	City Initiatives	-	1,200,000	303,000	897,000
7002 - ADA Ramps (768)	City Initiatives	-	200,000	35,996	164,004
7003 - Fort Union Level Course (763)	City Initiatives	-	296,373	58,404	237,969
7004 - 1495 Intersection Improvements (764)	City Initiatives	-	64,219	-	64,219
7005 - Public Works GIS Inventory (765)	City Initiatives	-	25,000	3,926	21,074
7006 - Bus Bench Installation (766)	City Initiatives	-	19,984	23,316	(3,332)
7007 - Traffic Calming (755)	City Initiatives	-	75,000	1,446	73,554
7008 - Sidewalk & Gutter Lifting (760)	City Initiatives	-	-	-	-
7009 - Storm Drain Projects (756)	City Initiatives	-	450,000	53,706	396,294
7010 - Caballero Storm Drain (770)	City Initiatives	-	-	58,667	(58,667)
7011 - Reindeer Drive Storm Drain (771)	City Initiatives	-	106,078	233,025	(126,947)
7012 - Cross Gutter Replacement (772)	City Initiatives	-	76,756	9,940	66,816
7014 - County Land Grant (550)	County Programs	-	1,937,896	-	1,937,896
7015 - Big Ctnwd Trail (551)	County Programs	-	373,167	37,684	335,483
7016 - Parks, Trails and Open Space (757)	City Initiatives	-	4,861,421	181,456	4,679,965
7017 - Old Mill Pond (758)	City Initiatives	-	738,147	333	737,814
7018 - Lab Alive Dog Park (762)	City Initiatives	-	-	-	-
7019 - Signal Upgrades	City Initiatives	-	179,820	14,269	165,551
7020 - Lighting Program	City Initiatives	-	50,000	-	50,000
7021 - Bridge Rehabilitation	City Initiatives	-	75,000	-	75,000
7022 - Danish Road Project	City Initiatives	-	225,000	26,112	198,888
7023 - Transportation Capital Plan update	City Initiatives	-	20,000	-	20,000
7024 - Storm Water Capital Plan update	City Initiatives	-	30,000	-	30,000
7025 - Ft Union Traffic Timing Study	City Initiatives	-	50,000	-	50,000
7026 - Storm Drain Cleaning & Maintenance	City Initiatives	-	100,000	-	100,000
7099 - Miscellaneous Small Projects	City Initiatives	-	215,100	80,619	134,481